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From-NEW YORK STOCK EXCHANGE

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Director  
Securities Operations

*CERTNYS*  
**NYSE Group**



06048427

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New York, New York 10005  
t 212.656.5026 | f 212.656.5893  
pmadl@nyse.com

1-33214

December 14, 2006

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, BlackRock Preferred and Equity Advantage Trust, Common Shares of Beneficial Interest. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 14, 2006. Tentative listing date - December 22, 2006.

Sincerely,

*[Signature]*  
Paul Shadler

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